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From:

Sent: Tuesday, September 08, 2009 4:30:15 PM

To:

Cc:

Subject: RE: 6707A penalty

See Notice 2005-11. If a taxpayer actually files a return after 10/22/04 without making a disclosure required with the return, then the section 6707A penalty applies even if the return was due prior to 10/22/04. This is because the disclosure is not due until the return is actually filed.